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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2006 to 30 June 2007**

Addendum

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* A/62/150.

** Excluding peacekeeping oversight activities, which will be reported in document A/62/281(Part II).

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I. Introduction

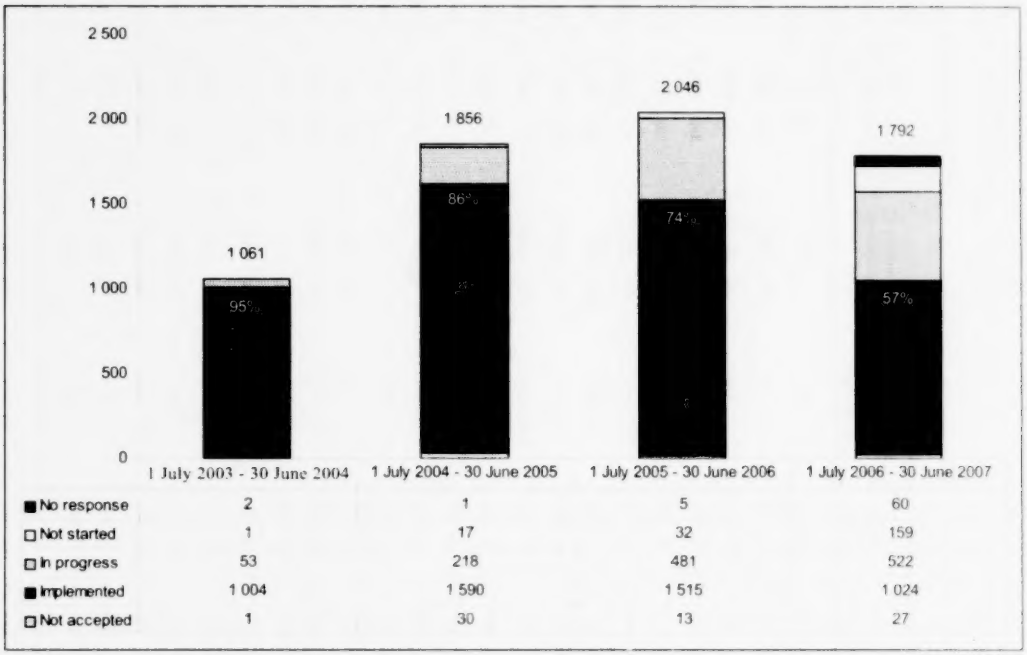
1. The present addendum provides information on the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS). Although a number of the United Nations entities under OIOS oversight coverage consistently implement recommendations in a timely manner, this addendum highlights those recommendations that are of greatest concern because management has failed to respond in a timely manner and/or implementation has lagged.

2. The report is divided into four main areas (sections II-V). Section II provides an overall assessment of the implementation of recommendations. Using a consolidated ageing table, section III provides a closer look at outstanding recommendations by entity, including, where applicable, separate comments on the recommendations of greatest concern. Section IV provides a breakdown of cost savings and recoveries identified by OIOS, as well as the actual savings and recoveries realized in the implementation of OIOS recommendations during the reporting period. Finally, section V presents the list of oversight reports issued by OIOS between 1 July 2006 and 30 June 2007, in compliance with paragraph 1 (a) of General Assembly resolution 59/272.

II. Overall assessment of the implementation of recommendations

3. For the period from 1 July 2006 to 30 June 2007, OIOS issued 1,792 recommendations to United Nations entities. Of these, 960 (53 per cent) were deemed critical. As at 30 June 2007, programme managers had implemented 1,024 (57 per cent) of all recommendations and 490 (51 per cent) of critical recommendations. The figure below shows the breakdown of recommendations from 1 July 2003 through 30 June 2007, and includes the implementation rate for each of these periods. As compared to the previous period, the implementation rate in 2006/07 of all and critical recommendations within one year of issuance increased considerably by 10 and 9 per cent, respectively, which is a positive development.

Implementation rate of recommendations from 1 July 2003 to 30 June 2007



III. Analysis of recommendations not fully implemented

A. Ageing of recommendations

4. Table 1 provides a breakdown by entity of all recommendations not fully implemented as at 30 June 2007 and the number of years each recommendation has remained open pending full implementation, noting in parentheses the number of recommendations deemed to be critical. The table also indicates the total number of recommendations that have been issued to each entity since 1999, as well as the total number that have already been implemented. To compile the data for this table, each entity was given a four-week period to respond with details of progress made towards the implementation of recommendations as of 30 June 2007. While over 80 per cent of entities provided OIOS with a status update for this report, the Office wishes to note that some entities consistently fail to respond. For example, the Executive Office of the Secretary-General has not provided OIOS with an update on the status of implementation of recommendations for the last two years.

Table 1
Ageing of recommendations as at 30 June 2007[a]

	Status of recommendations not implemented				*Ageing of recommendations not implemented*						*Response received to OIOS status update as at 30 June 2007*
Entity	*In progress*	*Not started*	*Declined*	*No response*	*< 1 year*	*Between 1 and 2 years*	*Between 2 and 3 years*	*> 3 years*	*Total number of recommendations implemented*	*Total number of recommendations issued*	
CEB	5 (0)	0 (0)	0 (0)	1 (0)	0 (0)	1 (0)	5 (0)	0 (0)	0 (0)	6 (0)	No
DESA	4 (3)	0 (0)	2 (2)	0 (0)	3 (3)	1 (1)	1 (0)	1 (1)	138 (94)	144 (99)	Yes
DM	157 (139)	15 (7)	9 (5)	13 (3)	60 (41)	78 (63)	38 (32)	18 (18)	348 (226)	542 (380)	Yes
DPA	22 (11)	1 (1)	1 (1)	0 (0)	7 (7)	16 (5)	0 (0)	1 (1)	76 (51)	100 (64)	Yes
DPI	6 (0)	0 (0)	0 (0)	0 (0)	0 (0)	6 (0)	0 (0)	0 (0)	15 (4)	21 (4)	Yes
DPKO	133 (77)	7 (4)	10 (3)	21 (0)	77 (32)	72 (39)	13 (11)	9 (2)	669 (254)	840 (338)	Yes
DSS	9 (5)	0 (0)	0 (0)	1 (1)	2 (0)	3 (1)	5 (5)	0 (0)	5 (1)	15 (7)	Partial
ECA	114 (29)	1 (0)	0 (0)	0 (0)	20 (6)	53 (9)	37 (11)	5 (3)	118 (47)	233 (76)	Yes
ECE	6 (4)	1 (1)	0 (0)	0 (0)	3 (1)	4 (4)	0 (0)	0 (0)	34 (33)	41 (38)	Yes
EOSG	1 (1)	4 (4)	4 (4)	4 (1)	7 (6)	5 (4)	1 (0)	0 (0)	4 (2)	17 (12)	No
ESCAP	3 (0)	0 (0)	0 (0)	0 (0)	3 (0)	0 (0)	0 (0)	0 (0)	46 (13)	49 (13)	Yes
ESCWA	18 (16)	0 (0)	0 (0)	0 (0)	0 (0)	17 (16)	0 (0)	1 (0)	28 (12)	46 (28)	Yes
GCO	2 (2)	5 (5)	1 (1)	0 (0)	8 (8)	0 (0)	0 (0)	0 (0)	7 (7)	15 (15)	Yes
ICTR	29 (12)	0 (0)	0 (0)	0 (0)	2 (0)	19 (7)	4 (2)	4 (3)	118 (22)	147 (34)	Yes
ICTY	16 (12)	0 (0)	0 (0)	0 (0)	7 (3)	2 (2)	6 (6)	1 (1)	133 (54)	149 (66)	Yes
ITC	1 (1)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	0 (0)	31 (17)	32 (18)	Yes
MINURSO	5 (3)	1 (1)	1 (1)	0 (0)	4 (4)	1 (0)	2 (1)	0 (0)	43 (40)	50 (45)	No
MINUSTAH	19 (19)	2 (0)	5 (4)	3 (1)	23 (21)	6 (3)	0 (0)	0 (0)	64 (42)	93 (66)	Partial
MONUC	50 (19)	23 (18)	7 (2)	0 (0)	59 (35)	11 (4)	8 (0)	2 (0)	348 (89)	428 (128)	Yes
OCHA	32 (14)	9 (2)	0 (0)	0 (0)	17 (7)	14 (9)	10 (0)	0 (0)	190 (53)	231 (69)	Yes
OHCHR	6 (0)	0 (0)	0 (0)	0 (0)	3 (0)	0 (0)	3 (0)	0 (0)	87 (26)	93 (26)	Yes
OLA	0 (0)	0 (0)	0 (0)	6 (0)	6 (0)	0 (0)	0 (0)	0 (0)	11 (1)	17 (1)	Yes
ONUB	12 (8)	0 (0)	0 (0)	0 (0)	12 (8)	0 (0)	0 (0)	0 (0)	227 (101)	239 (109)	Yes
OOSA	13 (13)	0 (0)	0 (0)	0 (0)	13 (13)	0 (0)	0 (0)	0 (0)	1 (1)	14 (14)	Yes
RCNYO	1 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0 (0)	12 (9)	13 (9)	No
UNAMA	48 (25)	2 (0)	1 (0)	0 (0)	46 (22)	4 (2)	1 (1)	0 (0)	91 (38)	142 (63)	Yes
UNAMI	12 (9)	2 (0)	0 (0)	0 (0)	14 (9)	0 (0)	0 (0)	0 (0)	35 (18)	49 (27)	Yes

Entity	Status of recommendations not implemented				Ageing of recommendations not implemented				Total number of recommendations implemented	Total number of recommendations issued	Response received to OIOS status update as at 30 June 2007
	In progress	Not started	Declined	No response	< 1 year	Between 1 and 2 years	Between 2 and 3 years	> 3 years			
UNCC	3 (1)	0 (0)	0 (0)	0 (0)	3 (1)	0 (0)	0 (0)	0 (0)	61 (25)	64 (26)	Yes
UNCCD	6 (6)	0 (0)	0 (0)	0 (0)	0 (0)	6 (6)	0 (0)	0 (0)	10 (10)	16 (16)	No
UNCTAD	22 (11)	0 (0)	0 (0)	0 (0)	4 (0)	15 (9)	3 (2)	0 (0)	19 (11)	41 (22)	Yes
UNDG	3 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	3 (0)	0 (0)	0 (0)	3 (0)	Yes
UNDOF	12 (4)	0 (0)	0 (0)	0 (0)	9 (3)	3 (1)	0 (0)	0 (0)	18 (10)	30 (14)	No
UNDP	0 (0)	3 (0)	0 (0)	2 (0)	2 (0)	0 (0)	3 (0)	0 (0)	6 (0)	11 (0)	Yes
UNEP	71 (51)	0 (0)	0 (0)	0 (0)	19 (14)	24 (15)	15 (11)	13 (11)	118 (55)	189 (106)	Yes
UNFICYP	1 (1)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	0 (0)	82 (67)	83 (68)	Yes
UN-Habitat	17 (2)	0 (0)	0 (0)	0 (0)	0 (0)	5 (1)	11 (0)	1 (1)	57 (30)	74 (32)	Partial
UNHCR	92 (61)	108 (69)	1 (1)	0 (0)	144 (94)	33 (18)	14 (11)	10 (8)	583 (269)	784 (400)	Yes
UNICRI	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	4 (2)	5 (3)	Yes
UNIDIR	2 (1)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (1)	0 (0)	2 (1)	4 (2)	Yes
UNIFIL	15 (13)	1 (0)	0 (0)	0 (0)	12 (12)	4 (1)	0 (0)	0 (0)	22 (20)	38 (33)	Yes
UNIOSIL	0 (0)	0 (0)	0 (0)	2 (0)	2 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (0)	Yes
UNJSPF	38 (21)	0 (0)	0 (0)	0 (0)	10 (5)	23 (13)	5 (3)	0 (0)	223 (84)	261 (105)	Yes
UNMEE	34 (34)	18 (18)	3 (3)	3 (0)	51 (48)	6 (6)	1 (1)	0 (0)	132 (107)	190 (162)	Partial
UNMIK	44 (5)	2 (1)	25 (0)	3 (1)	4 (3)	18 (2)	48 (0)	4 (2)	163 (63)	237 (70)	Partial
UNMIL	28 (15)	0 (0)	0 (0)	0 (0)	17 (9)	11 (6)	0 (0)	0 (0)	220 (64)	248 (79)	Yes
UNMIS	68 (47)	0 (0)	0 (0)	0 (0)	41 (26)	27 (21)	0 (0)	0 (0)	125 (69)	193 (116)	Yes
UNMISET	0 (0)	2 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (0)	0 (0)	113 (52)	115 (52)	Yes
UNOCI	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	126 (77)	127 (78)	Yes
UNODC	14 (9)	1 (0)	0 (0)	0 (0)	11 (6)	2 (1)	1 (1)	1 (1)	121 (51)	136 (60)	Yes
UNOG	29 (15)	0 (0)	1 (0)	0 (0)	7 (2)	8 (4)	8 (3)	7 (6)	121 (46)	151 (61)	Yes
UNOGBIS	2 (2)	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	3 (3)	0 (0)	7 (7)	10 (10)	No
UNOMIG	4 (3)	0 (0)	0 (0)	0 (0)	0 (0)	3 (2)	1 (1)	0 (0)	21 (18)	25 (21)	No
UNON	45 (22)	0 (0)	0 (0)	0 (0)	14 (6)	19 (11)	1 (1)	11 (4)	182 (71)	227 (93)	Yes
UNOPS	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	1 (0)	Yes
UNOV	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)	1 (1)	0 (0)	0 (0)	47 (25)	48 (26)	Yes
UNOWA	3 (3)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	3 (3)	0 (0)	13 (13)	16 (16)	Yes
UNRISD	4 (3)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	4 (3)	0 (0)	4 (1)	8 (4)	Yes

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	In progress	Not started	Declined	No response	< 1 year	Between 1 and 2 years	Between 2 and 3 years	> 3 years			
UNRWA	2 (0)	0 (0)	0 (0)	0 (0)	0 (0)	2 (0)	0 (0)	0 (0)	3 (0)	5 (0)	No
UNSIC	3 (2)	0 (0)	0 (0)	0 (0)	3 (2)	0 (0)	0 (0)	0 (0)	4 (3)	7 (5)	Yes
UNTOP	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	14 (14)	14 (14)	Yes
UNTSO	3 (3)	0 (0)	0 (0)	0 (0)	2 (2)	1 (1)	0 (0)	0 (0)	32 (28)	35 (31)	Yes
UNU	12 (7)	0 (0)	0 (0)	7 (5)	13 (9)	6 (3)	0 (0)	0 (0)	8 (5)	27 (17)	Yes

Abbreviations: CAAC — Office of the Special Representative of the Secretary-General for Children and Armed Conflict; CEB — United Nations System Chief Executives Board for Coordination; DESA — Department of Economic and Social Affairs; DM — Department of Management; DPA — Department of Political Affairs; DPI — Department of Public Information, DPKO — Department of Peacekeeping Operations; DSS — Department of Safety and Security; ECA — Economic Commission for Africa; ECE — Economic Commission for Europe; ECLAC — Economic Commission for Latin America and the Caribbean; EOSG — Executive Office of the Secretary-General; ESCAP — Economic and Social Commission for Asia and the Pacific; ESCWA — Economic and Social Commission for Western Asia; GCO — Global Compact Office; ICTR — International Criminal Tribunal for Rwanda; ICTY — International Tribunal for the Former Yugoslavia; ITC — International Trade Centre; MINURSO — United Nations Mission for the Referendum in Western Sahara; MINUSTAH — United Nations Stabilization Mission in Haiti; MONUC — United Nations Organization Mission in the Democratic Republic of the Congo; OCHA — Office for the Coordination of Humanitarian Affairs; OHCHR — Office of the United Nations High Commissioner for Human Rights; OLA — Office of Legal Affairs; ONUB — United Nations Operation in Burundi; OOSA — Office for Outer Space Affairs; RCNYO —Regional Commissions New York Office; UNAMA — United Nations Assistance Mission in Afghanistan; UNAMI — United Nations Assistance Mission in Iraq; UNCC — United Nations Compensation Commission; UNCCD — United Nations Convention to Combat Desertification; UNCTAD — United Nations Conference on Trade and Development; UNDG — United Nations Development Group; UNDOF — United Nations Disengagement Observer Force; UNDP — United Nations Development Programme; UNEP — United Nations Environment Programme; UNFICYP — United Nations Peacekeeping Force in Cyprus; UN-Habitat — United Nations Human Settlements Programme; UNHCR — Office of the United Nations High Commissioner for Refugees; UNICRI — United Nations Interregional Crime and Justice Research Institute; UNIDIR — United Nations Institute for Disarmament Research; UNIFIL — United Nations Interim Force in Lebanon; UNIOSIL — United Nations Integrated Office in Sierra Leone; UNITAR — United Nations Institute for Training and Research; UNJSPF — United Nations Joint Staff Pension Fund; UNMEE — United Nations Mission in Ethiopia and Eritrea; UNMIK — United Nations Interim Administration Mission in Kosovo; UNMIL — United Nations Mission in Liberia; UNMIS — United Nations Mission in the Sudan; UNMISET — United Nations Mission of Support in East Timor; UNOCI — United Nations Operation in Côte d'Ivoire; UNODC — United Nations Office on Drugs and Crime; UNOG — United Nations Office at Geneva; UNOGBIS — United Nations Peacebuilding Support Office in Guinea-Bissau; UNOMIG — United Nations Observer Mission in Georgia; UNON — United Nations Office at Nairobi; UNOPS — United Nations Office for Project Services; UNOV — United Nations Office at Vienna; UNOWA — United Nations Office for West Africa; UNRISD — United Nations Research Institute for Social Development; UNRWA — United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNSIC — United Nations System Influenza Coordinator; UNSCO — Office of the United Nations Special Coordinator for the Middle East Peace Process; UNTOP — United Nations Tajikistan Office of Peacebuilding; UNTSO — United Nations Truce Supervision Organization; UNU — United Nations University.

[a] This table includes those recommendations issued to entities as at 4 June 2007, and the status of their implementation as at 30 June 2007. The number of critical recommendations for each category is given in parentheses.

B. Recommendations of greatest concern

5. In the present section, OIOS gives specific commentary on selected recommendations that are of particular concern to the Office. In these cases, management has either not accepted or failed to take swift and adequate action on open recommendations.

Executive Office of the Secretary-General

6. In its report on the audit of the International Research and Training Institute for the Advancement of Women (INSTRAW) (A/60/281), OIOS highlighted that the Institute's programme of work was not being coordinated effectively through the forum of the Inter-Agency Network on Women and Gender Equality, and that the leadership of the Special Adviser to the Secretary-General on Gender Issues and Advancement of Women, as overseer of the mainstreaming of gender perspectives in the work of the United Nations, was largely theoretical. OIOS also noted that the Under-Secretary-General for Economic and Social Affairs primarily played an advisory role with regard to INSTRAW, since the Institute's autonomous status provided its Director with a large degree of independence. This resulted in an overlap of the programme of work among the United Nations entities engaged in research and training in gender issues and impeded the oversight of the Institute's day-to-day operations. Concerning these issues, OIOS addressed three recommendations in the report directly to the Secretary-General. Updates on the status of implementation of these recommendations have not been received since the issuance of the report in August 2005.

7. In its investigation reports issued in September 2005 (PTF-R005/06 and PTF-R006/06), the OIOS Procurement Task Force identified a scheme between an aviation official and a vendor to steer certain contracts for goods associated with runways at a peacekeeping mission to the company. The scheme was aided and abetted by United Nations procurement officials. OIOS identified a procurement in the amount of $589,000 which had been conducted in violation of procurement and financial rules, and for goods which were not compliant with the relevant standards in existence at the time. In addition to recommending that the matter be referred to the appropriate prosecutorial authorities for further investigation of possible criminal violations, OIOS recommended that the Organization take action to recover the financial losses and consider whether the staff members should be held financially accountable. To date, no recovery efforts have been pursued by the Organization.

8. In another investigation report (PTF-R003/06), issued in July 2006, the OIOS Procurement Task Force identified an extensive scheme by Sanjaya Bahel, a former United Nations procurement official, and representatives of Telecommunications Consultants of India (TCIL) to steer five valuable contracts to TCIL worth in aggregate over $100 million. OIOS determined that in exchange for his assistance to the company in the procurement exercises, the company had provided Mr. Bahel with valuable real estate as well as cash and trips. The matter was referred to prosecutorial authorities, and Mr. Bahel was charged and convicted. In the report and during the course of the trial, evidence was presented establishing the corruption scheme and showing that the participants had been unjustly enriched as a result of their efforts. OIOS recommended that the Organization take action against the staff member and the vendor (principals and agents) to recover the funds

improperly converted to the benefit of the participants of the scheme. The Organization has not yet taken action to pursue the recovery of damages, pending a court determination on restitution scheduled for 22 October 2007. The Office of Legal Affairs has advised OIOS that it will continue to engage in efforts to ensure that the financial loss caused to the Organization as a result of the conduct of Mr. Bahel and TCIL is recouped, as appropriate.

9. In an investigation of OPG Industries Inc. and the Pouch Unit (PTF-R001/07), issued in February 2007, the OIOS Procurement Task Force reported on a scheme by a vendor and its principal official to improperly transport goods to the Organization's missions in violation of the privileges granted to the United Nations under the Convention on the Privileges and Immunities of the United Nations. OIOS further found that the vendor had defrauded the Organization by intentionally engaging in a repeated effort to charge costs for shipments even though it had shipped the items free of charge through the diplomatic pouch service. Since the matter involved intentional fraudulent activity, OIOS recommended affirmative civil action through legal means to recover damages, and referral of the matter to prosecutorial authorities. The Office of Legal Affairs has advised the Secretary-General that the matter should be pursued in arbitration, because the dispute arises under the purchase orders involved. However, OIOS is of the view that because this matter involves criminal activity and a fraudulent scheme, it can be pursued by referring it to prosecutorial authorities or taking affirmative civil action to recover damages. Nonetheless, the Organization has not yet taken any decision with regard to arbitration, or taken any other action in this case.

United Nations Interim Administration Mission in Kosovo

10. OIOS, as part of the Investigative Task Force at UNMIK, in reports issued throughout 2004 and 2005, recommended that action be taken against senior officials, including former officials who had left the mission, for mismanagement at the Pristina International Airport. UNMIK responded that "the Pristina International Airport's Board of Directors, at its 19 April 2006 meeting, instructed the Managing Director of the Airport to take disciplinary measures against the airport staff implicated in the Investigation Task Force reports. The Airport subsequently issued letters of warning or reprimand to those concerned still within the employ of the Airport. For those no longer or never in the employ of the Airport, no further action should be taken by the Airport". OIOS considers this response as not acceptable, and notes that UNMIK refuses to take action with regard to the former airport staff responsible for the mismanagement.

11. Also in 2005, OIOS recommended that UNMIK contact air carriers to determine if any Pristina International Airport officials had improperly interfered with the conduct of aviation operations or the scheduling of flights, or if any person with an official function at the Airport had sought a bribe at the Airport. UNMIK has not accepted the recommendation, indicating that much time has passed since the events occurred and that the chance of success is considered negligible. OIOS considers this response as not acceptable, as the matter of bribes paid to airport officials for aviation operations touches upon the very core of airport activity. OIOS also stands by its recommendation, not accepted by the Secretary-General and UNMIK, that this report be shared with the Security Council. OIOS considers that the Security Council, which is the United Nations organ that mandated UNMIK,

should be informed about these significant acts of mismanagement and misconduct in Kosovo.

United Nations Office at Nairobi

12. In its audit report on the Travel, Shipping and Transportation Section of the United Nations Office at Nairobi (AA2001/210/02), issued in March 2002, OIOS noted that responsibilities for the administration and management of official vehicles were unclear. Consequently, it was difficult to determine the criteria used in assigning vehicles to ensure their effective control, administration and management. OIOS recommended that the Office establish policies and procedures concerning the management of vehicles, including the clarification of responsibilities of staff who are assigned vehicles. As of May 2007, five years after the recommendation was raised, the Office has not fully implemented the recommendation. In particular, a policy for the use of official vehicles by senior management has still not been developed.

Economic Commission for Africa

13. In its audit report on security and safety at the Economic Commission for Africa (AA2004/710/02), issued in March 2005, OIOS reported that a coordinated strategy for addressing critical security matters was not in place. While the Commission had taken steps to make improvements through a security awareness programme, in the present security climate a more robust and comprehensive security strategy was required. OIOS further noted that the Commission's Security and Safety Service had recognized the importance of and the need for monitoring security activities and performance, but that current arrangements were not effective. OIOS recommended that the Commission develop a monitoring framework to specify how performance would be measured, what information was needed to be collected to verify performance and with what frequency the information would be reported. The Commission agreed that monitoring could be strengthened and while work is in progress, OIOS is concerned at the slow pace of implementation.

United Nations Environment Programme

14. In its audit report on the Post-Conflict Assessment Unit of the United Nations Environment Programme (UNEP), issued in December 2004 (AA2004/220/01), OIOS noted that the Unit was unable to demonstrate that it had obtained goods and services in the most efficient and economical manner in accordance with United Nations Financial Regulations and Rules. OIOS recommended that UNEP undertake a comparison, for the period since 1999, between the cost of procuring services from the United Nations Office for Project Services as opposed to using the United Nations Office at Geneva and the United Nations Office at Nairobi. UNEP has still not been able to produce a report demonstrating this.

United Nations Joint Staff Pension Fund

15. In its audit report on the Geneva office of the United Nations Joint Staff Pension Fund (AS2005/800/02), issued in November 2005, OIOS determined that there were United Nations entities (e.g., the Office of the United Nations High Commissioner for Refugees (UNHCR) and the Economic and Social Commission

for Western Asia) that did not have an interface in the Integrated Management Information System with the Pension Fund's administration system, Pensys, for personnel actions. Some agencies (e.g. International Atomic Energy Agency, World Intellectual Property Organization) did not have telecommunications interfaces with Pensys, thus necessitating manual entries or downloading of data on personnel actions, pensionable remuneration and contributions. To date, the Pension Fund has made little progress on the recommendations issued in this report, and the need to manually enter data into Pensys continues to pose a high risk of data entry errors and delays in processing the information.

16. The audit of the Pension Fund's Lawson accounting system, issued in April 2006 (2005/800/01), found that there were controls to detect duplication of data for those transactions that had unique identification references such as invoice numbers for the accounts payable module or cash voucher references for the cashbook module. However, OIOS did not find any controls to prevent double uploading of data in the Investment Management Service's general ledger interface. OIOS recommended that the Pension Fund establish application controls to prevent the potential risk of duplication of general ledger data. The slow progress in implementing the recommendations made by OIOS to mitigate the risk increases the likelihood of financial statement inaccuracies and the potential for mismanagement.

United Nations Mission in the Sudan

17. In the audit report on rations management in the United Nations Mission in the Sudan (UNMIS), issued in February 2006 (AP/2005/632/04), OIOS noted that the Mission had been receiving rations supplies from a vendor since May 2005, based on a letter of award for a proposed $201-million contract, even though a formal contract had not been signed. The absence of a formal contract exposed the Organization to significant risks of disputes and disagreements, with resultant financial implications. OIOS issued recommendations, inter alia, to resolve a long-standing dispute with the rations vendor on warehousing charges, calculate the total warehousing charges overpaid so far and recover the overpayments from the vendor. These recommendations are not yet fully implemented.

IV. Recommended and actual cost savings and recoveries

18. As shown in table 2 below, OIOS identified $27.8 million in cost savings and recoveries in the oversight reports issued during the period from 1 July 2006 to 30 June 2007. In the same period, actual savings and recoveries in the amount of $12.9 million were realized by programme managers in implementing recommendations made by OIOS. In addition, OIOS identified over $30 million in losses and/or misappropriations affecting the Organization.[1]

[1] Documented in OIOS reports AP2006/632/10, PTF-R003/06, PTF-R005/06, PTF-R007/06, PTF-R010/06, PTF-R001/07, PTF-R002/07 and PTF-R011/07.

Table 2
Recommended and actual savings and recoveries, 1 July 2006 to 30 June 2007

Entity	*Assignment number*	*Description of identified cost-savings and/or recoveries*	*Estimated value of savings/recovery[a] (United States dollars)*	*Actual amount saved/recovered[b] (United States dollars)*
DM	AH2004/513/02	Renegotiation of contract prices		33 764
DPKO	ID/0492/06	Recovery due to gross negligence	143 629	
ECA	AA2005/710/01	Overpayment to staff member		1 500
	AA2005/710/10	Correction of payment of mobility and non-removal allowances		60 762
ITC	AE2006/350/01	Refund of ticket cost	13 000	5 061
	ID/0259/05	Recovery of overpayment made on an education grant claim		4 950
MONUC	AP2006/620/07	Recovery of payment for strategic fuel reserve not supplied	1 900 000	1 900 000
OCHA	AN2005/590/06	Recovery of transportation costs from international staff and consultants		1 000
OLA	PTF/R002/07	Recovery of restitution from concerned parties	3 500 000	
ONUB	AP2005/648/15	Non-payment of fraudulent travel claims		14 000
UNAMI	AP2006/812/01	Trailers declared surplus to requirements	234 790	
UNCC	AF2005/820/01	Recovery of unspent monitoring and assessment funds		1 633 715
	AF2006/820/07	Potential overpayment of claims	2 423 000	
UNEP	AA2002/220/03	Discontinuation of 10 per cent overhead charge		280 000
	AA2006/220/03	Recovery of taxes from federal and provincial governments		240 000
UNHCR	AR2004/141/01	Tax savings from assuming responsibility for major procurements		40 000
		Discontinuation of warehouse rent		26 000
	AR2005/110/02	Value added tax savings from direct procurement of fuel		50 000
	AR2005/111/01	Unused balance of income generation funds		23 000
	AR2005/111/03	Recovery of daily subsistence allowance from overpayments		5 000
	AR2005/112/03	Recovery of overstated expenditure		30 721
		Reimbursement of unsupported expenditure		4 000
	AR2005/121/05	Reduction of stocks		30 000
		Value added tax savings		12 000
		Recovery of erroneous charges		2 000
		Centralization of fuel purchases		31 000

Entity	*Assignment number*	*Description of identified cost-savings and/or recoveries*	*Estimated value of savings/recovery[a] (United States dollars)*	*Actual amount saved/recovered[b] (United States dollars)*
	AR2005/131/05	Amendment of salary of part-time staff member		2 000
		Reassessment of communication requirements		1 000
	AR2006/110/02	Recovery of daily subsistence allowance from overpayments	3 000	
		Recovery of overpayment made on rent and recovery of roof repairs of the warehouse and other overcharges	14 600	
		Value added tax savings	48 000	48 000
		Overpayment of rent and repair costs		3 600
		Recovery of daily subsistence allowance overpayments		3 000
		Charge for drugs never received	15 000	
		Recovery of non-budgeted payments and end of contract payments to staff	18 000	
	AR2006/111/03	Redeployment or sale of unused and possibly obsolete stock	300 000	
	AR2006/112/01	Recovery of overpayment of daily subsistence allowance made to two staff members	6 400	
		Refund from implementing partners of 2005 unspent balances	59 000	
	AR2006/112/02	Validity of staff member's entitlement to the relocation grant	15 000	
		Recovery of overpayment of daily subsistence allowance	2 344	
	AR2006/112/03	Reimbursement of loans made from UNHCR project funds	59 000	
		Refund of overstatement of expenditure in the final 2004 sub-project monitoring report	18 000	
	AR2006/115/02	Recovery of overpayment	57 000	
		Improved financial monitoring and training of implementation partners		26 000
	AR2006/115/03	Adjustment to amounts overbudgeted in 2006 due to potentially incorrect overhead amounts	38 000	
		Recovery of overpayments to three staff members on sick leave	10 000	10 000
	AR2006/121/04	Reduction of running cost after rationalization of size of office in Turkey	70 000	
	AR2006/131/02	Possibility to obtain office premises free of charge	90 000	
	AR2006/131/05	Stock reduction of non-food items	450 000	
		Reimbursement of unspent funds for transportation of refugees	160 000	

Entity	*Assignment number*	*Description of identified cost-savings and/or recoveries*	*Estimated value of savings/recovery[a] (United States dollars)*	*Actual amount saved/recovered[a] (United States dollars)*
	AR2007/110/01	Recovery of nine vehicles involved in accidents	14 000	
		Charges for unsupported consultant costs	11 500	
	AR2007/121/01	Move to government subsidized offices	390 000	
UNMIK	AP2005/650/05	Recovery of overpayment		2 093 000
UNMIS	AP2005/632/03	Deduction of the amount of a performance bond from payments to the contractor due to unsatisfactory performance	1 017 700	
		Recovery of liquidated damages from the contractor for tented accommodation in accordance with the contract	141 000	
		Recovery of an overpayment made to the contractor	104 798	
	AP2005/632/04	Recovery of excess payments to rations supplier		8 000
	AP2006/632/01	Reduction in the number of United Nations observers	5 475 000	5 475 000
		Synchronizing arrival of United Nations police with schedule for predeployment procedures and reducing idle time	1 009 190	
	AP2006/632/08	Obtaining a licence to facilitate in-house customs clearance by the Mission with potential savings of $9 million over two years	9 000 000	
		Recovery of an overpayment to two contractors for inland transportation	282 110	282 110
		Recovery of overpayment made to the contractor for clearing services	33 139	33 139
		Potentially unnecessary payment to a contractor	49 800	49 800
		Recovery of advance payment from the contractor for drilling a well	21 000	
	AP2006/632/10	Recovery of overpayment from contractor and stopping payment for non-operational fuel sites	205 729	
		Applying credit notes to the amount payable to the contractor	183 483	183 483
		Recovery of loss relating to vehicle accidents	8 614	8 614
		Recovery of excess amount paid to contractor	97 126	
UNOCI	AP2006/640/14	Recovery of amounts paid for unsuitable equipment deployed and late arrival of other support equipment	133 706	133 706
UNODC	ID/0188/06	Recovery made through rental deduction		10 261
UNOG	ID/324/06	Recovery of cost of yearbook printing	6 000	

Entity	*Assignment number*	*Description of identified cost-savings and/or recoveries*	*Estimated value of savings/recovery[a] (United States dollars)*	*Actual amount saved/recovered[b] (United States dollars)*
UNON	AA2002/210/04	Recovery of discounts granted to some agencies		12 000
	AA2003/211/02	Recovery of override commission charged by travel agents		3 364
	AA2005/211/03	Recovery of damages from architectural and construction works		59 724
Total			**27 831 658**	**12 874 274**

Abbreviations: CAAC — Office of the Special Representative of the Secretary-General for Children and Armed Conflict; CEB — United Nations System Chief Executives Board for Coordination; DESA — Department of Economic and Social Affairs; DM — Department of Management; DPA — Department of Political Affairs; DPI — Department of Public Information; DPKO — Department of Peacekeeping Operations; DSS — Department of Safety and Security; ECA — Economic Commission for Africa; ECE — Economic Commission for Europe; ECLAC — Economic Commission for Latin America and the Caribbean; EOSG — Executive Office of the Secretary-General; ESCAP — Economic and Social Commission for Asia and the Pacific; ESCWA — Economic and Social Commission for Western Asia; GCO — Global Compact Office; ICTR — International Criminal Tribunal for Rwanda; ICTY — International Tribunal for the Former Yugoslavia; ITC — International Trade Centre; MINURSO — United Nations Mission for the Referendum in Western Sahara; MINUSTAH — United Nations Stabilization Mission in Haiti; MONUC — United Nations Organization Mission in the Democratic Republic of the Congo; OCHA — Office for the Coordination of Humanitarian Affairs; OHCHR — Office of the United Nations High Commissioner for Human Rights; OLA — Office of Legal Affairs; ONUB — United Nations Operation in Burundi; OOSA — Office for Outer Space Affairs; RCNYO — Regional Commissions New York Office; UNAMA — United Nations Assistance Mission in Afghanistan; UNAMI — United Nations Assistance Mission in Iraq; UNCC — United Nations Compensation Commission; UNCCD — United Nations Convention to Combat Desertification; UNCTAD — United Nations Conference on Trade and Development; UNDG — United Nations Development Group; UNDOF — United Nations Disengagement Observer Force; UNDP — United Nations Development Programme; UNEP — United Nations Environment Programme; UNFICYP — United Nations Peacekeeping Force in Cyprus; UN-Habitat — United Nations Human Settlement Programme; UNHCR — Office of the United Nations High Commissioner for Refugees; UNICRI — United Nations Interregional Crime and Justice Research Institute; UNIDIR — United Nations Institute for Disarmament Research; UNIFIL — United Nations Interim Force in Lebanon; UNIOSIL — United Nations Integrated Office in Sierra Leone; UNITAR — United Nations Institute for Training and Research; UNJSPF — United Nations Joint Staff Pension Fund; UNMEE — United Nations Mission in Ethiopia and Eritrea; UNMIK — United Nations Interim Administration Mission in Kosovo; UNMIL — United Nations Mission in Liberia; UNMIS — United Nations Mission in the Sudan; UNMISET — United Nations Mission of Support in East Timor; UNOCI — United Nations Operation in Côte d'Ivoire; UNODC — United Nations Office on Drugs and Crime; UNOG — United Nations Office at Geneva; UNOGBIS — United Nations Peacebuilding Support Office in Guinea-Bissau; UNOMIG — United Nations Observer Mission in Georgia; UNON — United Nations Office at Nairobi; UNOPS — United Nations Office for Project Services; UNOV — United Nations Office at Vienna; UNOWA — United Nations Office for West Africa; UNRISD — United Nations Research Institute for Social Development; UNRWA — United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNSIC — United Nations System Influenza Coordinator; UNSCO — Office of the United Nations Special Coordinator for the Middle East Peace Process; UNTOP — United Nations Tajikistan Office of Peacebuilding; UNTSO — United Nations Truce Supervision Organization; UNU — United Nations University.

[a] Recommendations for these recoveries were all made during the present reporting period.

[b] These amounts were recovered during the present reporting period; however, the recommendation for recovery may have been made in an earlier reporting period.

V. List of reports

19. OIOS issued 268 oversight reports to programme managers during the 12-month period from 1 July 2006 to 30 June 2007, including 15 reports to the General Assembly. Mindful of the word-count limitations to which OIOS must adhere, table 3 below summarizes the subject matter of each report in compliance with paragraph 1 (a) of General Assembly resolution 59/272.

20. Pursuant to paragraph 1 (c) of the same resolution, Member States have access to OIOS reports upon request. The titles of all OIOS reports are available at www.un.org/Depts/oios/report&pub.htm.

Table 3
Reports issued from 1 July 2006 to 30 June 2007

A. Reports to the General Assembly

Number	*Subject*
A/60/901	Report on proposals for strengthening OIOS
A/61/264 (Part I) and Add.1	Report on the activities of OIOS
A/61/264 (Part II)	Report on the activities of OIOS: peacekeeping operations
A/61/357	Report on audit of the management of special political missions by DPA
A/61/669	Report on the audit and investigative reviews of the tsunami relief operations conducted by the Secretariat, funds, programmes and specialized agencies of the United Nations
A/61/743	Report on the audit of the management structures of DPKO
A/61/760 and Corr.1	Report on the horizontal audit of fuel management in peacekeeping missions
A/61/841	Investigation into allegations of sexual exploitation and abuse in the Ituri region (Bunia) in MONUC
A/61/846	Audit of the application of the best value for money principle in United Nations procurement
E/AC.51/2007/2	In-depth evaluation of political affairs: summary report
E/AC.51/2007/2/Add.1	In-depth evaluation of political affairs: electoral assistance
E/AC.51/2007/2/Add.2	In-depth evaluation of political affairs: Security Council affairs
E/AC.51/2007/2/Add.3	In-depth evaluation of political affairs: decolonization and question of Palestine
E/AC.51/2007/2/Add.4	In-depth evaluation of political affairs: special political missions

Number	*Subject*
E/AC.51/2007/3	The triennial review on the in-depth evaluation of the programme on public administration, finance and development

B. Reports to programme managers

Entity	*Number*	*Subject*
CAAC	MECD-2006-002	Independent review of monitoring and reporting mechanism for children and armed conflict
DESA	AN2006/540/01	Audit of DESA-executed project INT/99/X21: Regional Programme Framework for Europe and Commonwealth of Independent States: Capacity Building and Informative Exchange (The United Nations Thessaloniki Centre for Public Service Professionalism)
DM	0791/06	Investigation into allegations that a staff member in the Diplomatic Pouch Service improperly used official stationery
	AH2005/513/02	Review of selected revenue producing activities at the United Nations Postal Administration
	AH2006/511/06	Audit of payment of contracts with Eurest Support Services
	AH2006/513/02	Audit of the United Nations Global Marketplace
	AH2006/513/11	Snapshot audit of compliance with United Nations bid opening procedures
	PTF-R001/06	Report on a concerned United Nations staff member
	PTF-R001/07	Report on OPG Industries Inc. and the United Nations Pouch Unit
	PTF-R002/06	Report on a concerned United Nations staff member
	PTF-R002/07	Interim report on matters concerning a former United Nations staff member (Alexander Yakovlev) and associated vendors
	PTF-R003/06	Investigation report on Thunderbird, PCP International Ltd. and Telecommunications Consultants of India — Interim report on Sanjaya Bahel
	PTF-R004/07	Report on the sale of United Nations Postal Administration philatelic materials
	PTF-R005/07	Interim report on two United Nations staff members
	PTF-R006/07	Report on Volga-Dnepr Airlines and Volga-Dnepr Airlines (Ireland) Limited

Entity	*Number*	*Subject*
	PTF-R007/06	Report concerning purchase of runway lights in a United Nations mission, and concerned former and United Nations current staff members
	PTF-R007/07	Report on Avicos
	PTF-R008/06	Interim report on a concerned United Nations staff member
	PTF-R008/07	Report on Cogim S.p.A and Corimec Italiana S.p.A
	PTF-R009/06	Investigation report on a concerned United Nations staff member
	PTF-R009/07	Interim report on matters concerning a United Nations staff member
	PTF-R011/06	Interim report on a concerned United Nations staff member
DPKO	AP2006/600/10	Audit of mission subsistence allowance rates
	MECD-2006-001	Review of the effectiveness of integrated peacekeeping training in peacekeeping operations
	PTF-R004/06	Investigation concerning a United Nations staff member
	PTF-R005/06	Amended report on a concerned United Nations staff member: interim report on UNMIS
	PTF-R006/06	Investigation report on a United Nations staff member
	PTF-R007/06	Investigation report concerning purchase of runway lights in UNMIS, and concerned former and current United Nations staff members
	PTF-R009/06	Investigation report on a concerned United Nations staff member
	PTF-R010/06	Report on Eurest Support Services (Cyprus) International, IHC Services and certain United Nations staff members (including a former United Nations staff member, Alexander Yakovlev)
	PTF-R010/07	Report on ground fuel procurement at MINUSTAH
	PTF-R011/07	Interim report on MONUC procurement and five United Nations officials
ECA	AA2006/710/02	2006 risk assessment
	AA2006/720/01	Audit of financial management
ECLAC	AY/2006/960/12	Snapshot audit of compliance with the United Nations system pandemic planning guidelines

Entity	*Number*	*Subject*
ESCAP	AA2006/740/02	Audit of Information Technology Management
	AA2006/740/01	Audit of procurement activities including property and stores management
	AY/2006/960/12	Snapshot audit of compliance with the United Nations system pandemic planning guidelines
ICTR	0610/03	Investigation into the allegation of fraudulent education grant claim
	AA2006/260/01	Audit of financial management
	AA2006/260/02	Audit of recruitment
ICTY	0523/06	Investigation into allegations of improper disclosure of information
	AA2006/270/01	Audit of financial management
	AA2006/270/02	Audit of procurement activities
ITC	AE2006/350/01	Audit of daily subsistence allowance payment procedures for meetings and training workshop participants
	AE2006/350/02	Audit of property management
MINURSO	AP2006/628/01	Comprehensive audit
MINUSTAH	0300/06	Investigation into allegations of sexual exploitation
	0569/05	Investigation into an allegation of sexual exploitation and abuse
	0752/06	Investigation into an allegation of sexual exploitation and assault
	0774/05	Investigation into an allegation of the unauthorized disclosure of a confidential document
	0777/05	Investigation into an allegation of sexual exploitation and abuse
	0780/05	Investigation into an allegation of sexual exploitation and abuse
	AP2005/683/04	Audit of vacancy rates
	AP2005/683/11	Horizontal audit of fuel management
	AP2006/683/11	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/683/12	Snapshot audit of compliance with United Nations bid opening procedures

Entity	*Number*	*Subject*
	AP2006/683/13	Audit of contract for hotel accommodation
MONUC	0117/06	Investigation into an allegation of sexual abuse
	0291/06	Investigation into allegations of sexual exploitation and abuse
	0511/05	Investigation into allegations of sexual exploitation and abuse
	0550/06	Investigation into an allegation of attempted poisoning
	0623/05	Investigation into allegations of sexual exploitation and abuse
	0626/05	Investigation into allegations of sexual exploitation and abuse
	0649/05	Investigation into allegations of sexual exploitation and abuse
	0697/06	Investigation into allegations that peacekeepers released sensitive information
	609, 612 and 618/05; 156, 190, 195, 201, 202, 313, 314, 320, 333, 336, 339, 342, 345, 351, 352, 359, 360, 361, 363, 365, 366, 367, 368, 370, 371, 372, 374, 376, 377, 379, 396, 398, 400, 404, 424, 425, 426, 427, 429, 430, 431, 432, 465, 466, 525 and 592/06	49 individual investigations into allegations of sexual exploitation and abuse
	AP2005/620/04	Audit of vacancy rate
	AP2005/620/12	Audit of the rule of law programme
	AP2005/620/14	Audit of quick-impact projects
	AP2005/620/18	Audit of casual daily workers
	AP2006/620/05	Audit of cash management
	AP2006/620/06	Audit of provision of drinking water
	AP2006/620/07	Horizontal audit of fuel management
	AP2006/620/12	Audit of contracts management

Entity	*Number*	*Subject*
	AP2006/620/15	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/620/16	Snapshot audit of compliance with United Nations bid opening procedures
OCHA	AN2006/590/02	Audit of response to the earthquake in Pakistan
	AN2006/590/03	Audit of field office in the Democratic Republic of the Congo
	AN2006/590/05	Audit of support of fund-raising activities through the consolidated appeals process
OHCHR	0033/06	Investigation into allegation of theft from OHCHR in Kinshasa
	AE2006/330/01	Risk assessment
	AE2006/331/01	Audit of United Nations trust fund on contemporary forms of slavery
OIOS	0114/07	Investigation into alleged misrepresentation to the Organization and engaging in outside occupation without prior approval
OLA	PTF-R006/07	Report on Volga-Dnepr Airlines and Volga-Dnepr Airlines (Ireland) Limited
	PTF-R007/07	Report on Avicos
	PTF-R008/07	Report on Cogim S.p.A and Corimec Italiana S.p.A
	PTF-R010/07	Report on ground fuel procurement at MINUSTAH and five concerned United Nations staff members
	PTF-R011/07	Interim report on MONUC procurement and five United Nations officials
ONUB	0015/06	Investigation of an allegation of sexual exploitation
	0059/06	Investigation into an allegation of sexual exploitation and abuse
	0103/05	Investigation into allegations of solicitation of a bribe
	0054/06	Investigation into allegations of sexual harassment and attempted sexual exploitation and abuse
	0630/06	Investigation into an allegation of sexual exploitation and abuse
	0748/05	Investigation of an allegation of sexual abuse

Entity	*Number*	*Subject*
	0750/05	Investigation of an allegation of sexual exploitation and abuse
	AP2006/648/02	Audit of security management
	AP2006/648/04	Audit of regional offices
	AP2006/648/08	Audit of the Communications and Information Technology Section
	AP2006/648/10	Audit of fuel management
	AP2006/648/11	Audit of compliance with United Nations system pandemic planning and preparedness guidelines
	AP2006/648/12	Snapshot audit of compliance with United Nations bid opening procedures
	AP2006/648/13	Audit of repatriation of military contingents
OOSA	MECD-2006-004	Inspection of programme management and practices
UNAMA	0418/06	Investigation into allegations of misconduct by a senior official
	AP2006/630/02	Audit of property control and inventory management
	AP2006/630/03	Audit of local property survey board and local claims review board
	AP2006/630/04	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/630/05	Snapshot audit of compliance with United Nations bid opening procedures
	AP2006/630/06	Horizontal audit of fuel management
UNAMI	0691/05	Investigation into allegations of serious misconduct by a senior official
	AP2005/812/01	Audit of procurement of T-wall barriers
	AP2006/812/01	Audit of procurement management
	AP2006/812/02	Audit of human resources management
	AP2006/812/06	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/812/07	Snapshot audit of compliance with United Nations bid opening procedures
	AP2006/812/08	Horizontal audit of fuel management

Entity	*Number*	*Subject*
UNCC	AF2006/820/01	Audit of strategic planning process
	AF2006/820/02	Audit of claims payments
	AF2006/820/05	Audit of financial monitoring
	AF2006/820/07	Audit of duplicate claims
UNCTAD	0081/05	Investigation into alleged conflict of interest and mismanagement
UNDOF	0492/06	Investigation into allegations of misconduct, mismanagement and corruption in the Engineering and Procurement Section
	AP2006/670/03	Audit of asset management
	AP2006/670/04	Horizontal audit of procurement activities
UNDP	PTF-R003/07	Interim report on United Nations staff member, UNOPS procurement and various vendors
ECE	AE2006/720/02	Audit of the agreement with the Road Transport Union
UNEP	AA2006/220/04	Audit of budget arrangements for agreements relating to cetaceans and bats
	AA2006/220/05	Audit of information technology controls of the secretariat to the Convention on Biological Diversity
	AA2006/220/06	Audit of issue-based modules of the Division of Environmental Law and Conventions
UNFICYP	AA2006/654/01	Horizontal audit of property management
	AA2006/654/02	Horizontal audit of procurement activities
	AA2006/654/03	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AA2006/654/04	Snapshot audit of compliance with United Nations bid opening procedures
	AA2006/654/05	Horizontal audit of fuel management
GCO	AH2006/520/01	Performance audit of the Global Compact Initiative
UN-Habitat	AA2005/250/05	Audit of UN-Habitat's project funded by the European Agency for Reconstruction
UNHCR	0286/05	Investigation into an allegation that due process was violated
	AR2006/112/03	Audit of operations in Zambia
	AR2006/110/02	Audit of operations in the Republic of the Congo

Entity	*Number*	*Subject*
	AR2006/111/01	Audit of the administration of the Regional Support Hub in Ghana
	AR2006/111/02	Audit of operations in Liberia
	AR2006/111/03	Audit of operations in Sierra Leone
	AR2006/112/01	Audit of operations in Djibouti
	AR2006/112/02	Audit of the administration of the Regional Support Hub in Kenya
	AR2006/115/02	Audit of operations in South Sudan
	AR2006/115/03	Audit of operations in Darfur
	AR2006/115/15	Audit of operations in South Sudan
	AR2006/121/01	Audit of operations in Belgium
	AR2006/121/02	Audit of operations in Bulgaria
	AR2006/121/03	Audit of operations in former Yugoslav Republic of Macedonia
	AR2006/121/04	Audit of operations in Turkey
	AR2006/131/02	Audit of operations in Algeria
	AR2006/131/04	Audit of operations in Egypt
	AR2006/131/05	Audit of operations in the Islamic Republic of Iran
	AR2006/131/06	Audit of operations in Mauritania
	AR2006/141/01	Audit of operations in Nepal
	AR2006/160/03	Review of Regional Support Hubs
	AR2006/162/02	Audit of assignment and relocation grants
	AR2006/166/03	Audit of electronic document management system
	AR2006/166/04	Audit of information and communications technology management
	AR2007/110/01	Audit of operations in Burundi
	AR2007/121/01	Audit of operations in the United Kingdom
UNIFIL	AP2006/672/05	Audit of procurement activities
UNIOSIL	0874/06	Investigation related to allegations of secret administration of illicit drugs and subsequent rape
UNITAR	AE2006/381/01	Audit of human resources management

Entity	*Number*	*Subject*
UNJSPF	AS2006/800/04	Audit of business continuity and disaster recovery planning: UNJSPF secretariat and Investment Management Service
UNMEE	0748/06	Investigation into alleged smuggling of people and goods
	AP2005/624/03	Audit of implementation of quick-impact projects
	AP2006/624/07	Horizontal audit of fuel management
	AP2006/624/08	Audit of property management
	AP2006/624/10	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/624/11	Snapshot audit of compliance with United Nations bid opening procedures
UNMIK	0023/06	Investigation into inconsistencies in financial transactions
	0057/06	Investigation into allegations of diversion of funds paid to Kosovo Power Company for imported electricity supplies
	0559/06	Investigation into allegations of criminal conduct regarding the contractual agreements of the hydro-power plant in Kozhnjer, Kosovo
	0594/06	Investigation into an allegation of payment of bribes
	AP2006/650/02	Audit of asset management
	AP2006/650/03	Audit of Department of Justice Administration
	AP2006/650/04	Horizontal audit of fuel management
	AP2006/650/09	Audit of follow-up review of field security
	AP2006/650/11	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/650/12	Snapshot audit of compliance with United Nations bid opening procedures
UNMIL	0045/06	Investigation into an allegation of sexual exploitation and abuse
	0046/06	Investigation of allegations of threatening to kill and sexual exploitation and abuse
	0076/06	Investigation of allegations of sexual exploitation and abuse
	0102/06	Investigation of allegations of sexual exploitation and assault

Entity	*Number*	*Subject*
	0120/07	Investigation into allegations of pornographic material having been transmitted by personnel using the Lotus Notes e-mail system
	0197/06	Investigation of allegations of assault and sexual exploitation and abuse
	0198/06	Investigation of an allegation of assault and the theft of United Nations rations
	0200/06	Investigation into allegations of abuse of authority by United Nations staff members
	0231/06	Investigation of an allegation of rape
	0282/06	Investigation of an allegation of sexual exploitation
	0289/06	Investigation of an allegation of sexual exploitation and abuse
	0290/06	Investigation of an allegation of sexual exploitation and abuse
	0411/06	Investigation into an allegation of sexual exploitation and abuse
	0433/06	Investigation into allegations of sexual assault
	0479/06	Investigation into an allegation of an attempted rape
	0556/06	Investigation into allegations of sexual exploitation
	0627/06	Investigation into allegations of sexual harassment and abuse of authority
	0741/05	Investigation into an allegation of sexual exploitation and abuse
	0781/06	Investigation into allegations that a United Nations staff member was involved in the theft of United Nations fuel
	0792/05	Investigation of threats against the life of a United Nations staff member
	AP2005/626/05	Horizontal audit of fuel management
	AP2005/626/10	Audit of quick-impact projects
	AP2006/626/01	Audit of financial management
	AP2006/626/02	Audit of procurement fraud indicators
	AP2006/626/03	Audit of results-based budgeting: portfolio of evidence
	AP2006/626/04	Audit of management of non-expendable assets

Entity	*Number*	*Subject*
	AP2006/626/05	Audit of management of telecommunications
	AP2006/626/07	Horizontal audit of fuel management
	AP2006/626/09	Audit of transport operations: vehicle fleet management
	AP2006/626/15	Audit of occupational safety and health
	AP2006/626/16	Audit of management of the General Service Section
	AP2006/626/18	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/626/19	Snapshot audit of compliance with United Nations bid opening procedures
UNMIS	0101/06	Investigation into an allegation of sexual harassment by an employee of a United Nations contractor
	0133/06	Investigation into an allegation of abuse of authority by a senior official
	0707/05	Investigation into an allegation of indecent exposure
	0783/05	Investigation into an allegation of sexual harassment
	AP2005/632/03	Audit of tented camp accommodations for mission subsistence allowance entitled personnel
	AP2006/632/01	Audit of deployment of United Nations police and military observers
	AP2006/632/02	Audit of renovation of airfields
	AP2006/632/04	Audit of air operations and aviation safety management
	AP2006/632/08	Audit of procurement management
	AP2006/632/10	Horizontal audit of fuel management
	AP2006/632/11	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/632/12	Snapshot audit of compliance with United Nations bid opening procedures
UNOCI	0040/07	Investigation of an allegation of sexual abuse
	0524/06	Investigation into the activities and behaviour of a battalion
	0629/06	Investigation into a fatal motor car accident involving a United Nations vehicle and a civilian cyclist
	AP2006/640/08	Horizontal audit of fuel management

Entity	*Number*	*Subject*
	AP2006/640/10	Audit of medical services
	AP2006/640/14	Audit of provision of inland transportation services
	AP2006/640/15	Snapshot audit of compliance with pandemic planning and preparedness guidelines
	AP2006/640/16	Snapshot audit of compliance with United Nations bid opening procedures
UNODC	0188/06	Investigation into allegations of mismanagement
	0721/06	Investigation into allegation that a staff member attended a conference sponsored by the Commission on Narcotic Drugs as a member of the delegation of a Member State
	AE2006/366/01	Audit of Regional Office for Brazil and Southern Cone
	AE2006/366/04	Audit of country office Nigeria
	MECD-2006-003	Inspection of programme management and administration practices
UNOG	0067/06	Investigation into allegations of telecommunications fraud
	0157/07	Investigation into allegations of abuse of diplomatic privileges and immunities
	0324/06	Investigation into allegations of abuse of authority of misuse of resources
	AE2006/311/01	Audit of consultants and experts
	AE2006/350/02	Audit of property management
	AH2006/513/11	Snapshot audit of United Nations bid opening procedures
	AY/2006/960/12	Snapshot audit of compliance with the United Nations system pandemic planning guidelines
UNON	0232/05	Investigation into allegations of misuse of United Nations property
	0495/06	Investigation into alleged irregularities in the Safety and Security Service
	AA2006/211/01	Audit of financial management
UNOPS	0555/06	Investigation into allegations of collusion and conflict of interest in a country office
UNOV	AE2006/321/01	Audit of property management
	AH2006/513/11	Snapshot audit of United Nations bid opening procedures

Entity	*Number*	*Subject*
	AY/2006/960/12	Snapshot audit of compliance with the United Nations system pandemic planning guidelines
UNSIC	AY/2006/960/12	Snapshot audit of compliance with the United Nations system pandemic planning guidelines
UNSCO	AP2006/678/01	Audit of asset management in the Office of the United Nations Special Coordinator for the Middle East Peace Process
UNTSO	0921/06	Investigations into allegations of fraudulent education grant claims
	AP2006/674/03	Horizontal audit of asset management
UNU	AE2006/376/01	Audit of United Nations University programme and project management at research and training centres

Abbreviations: See list at end of table 2 above.